

NEWS YOU CAN USE!

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Re: County Auditor Responsibilities

WHAT YOU NEED TO KNOW!



Functions

- Internal Audit
- Accounts Payable
- Financial Reports
- Grant Administration
- Investments
- Fraud Exams
- Financial Analysis
- Budget Analysis

Coming Attractions
Accounts Payable
Fraud Policy
Internal Audit

Who is the County Auditor and what does the office do? The

County Auditor is the chief financial officer for the county. Under state statutes, the County Auditor operates under four separate but connected responsibilities - oversight authority, access authority, prescriptive authority, and verification authority

Oversight Authority – exercise watchful and responsible care; ensure strict enforcement of the laws governing county finances; continuous audit process.

Access Authority – right of access to all books, accounts, reports, vouchers, and other records of any officer of the county, elected and appointed, including all orders of commissioners' court.

Prescriptive Authority – specifically authorized to prescribe the accounting systems for the county, as well as the

frequency, format and content of reports made by any office to the County Auditor.

Verification Authority – examine and approve all claims or bills before payment, including all county purchases, any service rendered, and all refund requests. The statutes imply a continuous audit function.

Summary -- statutes require strict enforcement of all laws governing county finances; audit of all offices quarterly or annually; prescribe the accounting systems and financial reports; and examine and approve all claims against the county.



Don Cozad
County Auditor